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SOURCE Organisace Ceskoslovenskeho Statniho Zrizeni.

ORGANIZATION OF THE CZECHOSLOVAK GOVERNMENT:
MINISTRY OF FINANCE

[Comment: This document represents the organization of the
 Ministry of Finance presumably in 1947 and 1948. Reference is made
 to certain functions of several departments which may be of special
 intelligence interest. Some of these are: disbanding of Soviet
 legions, a map service, German labor centers, etc.]

The following is the organization of the Ministry of Finance and subordinate
 units.

MINISTRY OF FINANCE, IN PRAGUE

Minister

Dr Jaromir Dolansky

Chief of Cabinet

Engr Bedrich Spacil, department head.

Personal Secretary to the Minister

Engr Frantisek Skopek

Presidium Department

Chief: Dr Karel Czesany

Deputy: Dr Jan Kozak, ministerial counselor.

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ARMY	<input checked="" type="checkbox"/>	AIR	<input checked="" type="checkbox"/>	FBI															

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Section 1

Chief: Dr Jan Kozak, ministerial counselor.

Functions: General presidium duties; press service; study of economic problems; study and balancing of public revenue; study of the consequences of taxes and tax burdens; organization of financial statistics; general organizational problems in fiscal administration; regional organization of fiscal offices with approval of departments concerned, except for the regional organization of customs administration where in important matters Presidium Section 1 is the appropriate authority; matters of judicial organization and public administration; participation in the supervision and organization of all public revenue accounting; language courses; filing; foreign publications and economic reports.

Affiliated Functions

Library

Chief: Vaclav Voprsal, acting director.

Archives

Chief: Vlastimil Votava, acting director.

Reception

Chief: Antonin Masek, administrative supervisor.

Dispatching

Chief: Otakar Pak, Senior Office Administrator.

Filing Room

Chief: Emanuel Kavka, Administrative Supervisor.

Section 2

Chief: Position vacant.

Functions: Legislative and administrative affairs, provided they do not come under Sections 1, 3, 4, and 5 and the individual departments; legislation of other ministries. Study, but not handling of bills which come under the exclusive jurisdiction of one department; questions of constitutional and civil law; general administrative procedure; publication and administration of the periodical Vestnik ministerstva financí (Bulletin of the Ministry of Finance).

Section 3

Chief: Position vacant.

Functions: Personnel matters relating to the employees of the Ministry of Finance; assignment of housing in state-owned apartment houses and housing welfare for employees of the Ministry of Finance; personnel matters specially reserved for Section 3.

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Subordinate

Office Administration

Chief: Frantisek Maxa, senior administrative supervisor.

Section 4

Chief: Dr Milos Pavlik, ministerial counselor.

Functions: Public real estate; economic matters of fiscal offices (buildings, equipment, machinery, etc.) with approval of the appropriate sections; preparation and recommendation of budgets and administration of credits appropriated to the Ministry of Finance.

Subordinate

Economic Administration

Chief: Bohuslav Soukup, senior administrative supervisor.

Section 5

Chief: Dr Josef Vinc, senior departmental counselor.

Functions: Supervision of all tax, duties, fees, and customs administrative affairs; organization of all subordinate fiscal offices with approval of the appropriate departments; training and education of fiscal employees.

Office of the Presidium Department

Chief: Josef Pohl, senior administrative supervisor.

Department I - Budget

Chief: Dr Frantisek Fiala, departmental counselor.

Deputy: Dr Jan Tond, ministerial counselor.

Section 1

Chief: Dr Frantisek Chytra, ministerial counselor.

Functions: Budget and financial matters of the President of the Republic, Office of the President of the Republic, legislative assemblies, Government Presidium, State Statistical Office and the Ministry of Unification of Laws, and general matters relating to the budget as a whole as well as to the preparation of the budget.

Section 2

Chief: Dr Jan Sedlacek, ministerial counselor.

Functions: Budget and financial affairs of the Ministry of the Interior (including the national committee), the Ministry of Justice, the Ministry of Health, the Supreme Administrative Court, the Settlement Office and the National Restoration Fund.

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Section 3

Chief: Position vacant.

Functions: Budget and financial affairs of the Ministries of National Defense, Industry, Foreign Affairs, and Foreign Trade.

Section 4

Chief: Jan Galanda, senior departmental counselor.

Functions: Budget and financial affairs of the Ministry of Agriculture, the Ministry of Food, and the Supreme Price Office.

Section 5

Chief: Frantisek Novak, ministerial counselor.

Functions: Budget and financial affairs of the Ministries of Transportation, Posts, and Technology; financial affairs of local and private railroads.

Section 6

Chief: Dr Jan Tondl, ministerial counselor.

Functions: Budget and financial affairs of the Ministry of Education and Enlightenment, the Ministry of Social Welfare, and the Ministry of Information.

Section 7

Chief: Position vacant.

Functions: Budget and financial affairs of the Ministry of Finance; general treasury reports; fund appropriations of the Ministry of Internal Trade, Supreme Accounting Control Office, retirement and benefit payments, and administration of national debt. Legislative matters are handled by the appropriate sections according to their jurisdiction. The individual state enterprises are an integral part of the budget of the respective ministries and therefore belong to the various sections according to their jurisdiction.

Office of Department I

Chief: Frantisek Jirka, administrative supervisor.

Department II - Credits

Chief: Dr Jan Slama, department head.

Deputy: Dr Josef Stecker, ministerial counselor.

Section 1

Chief: Position vacant.

Functions: Questions relating to state credit; national debt (with the exception of foreign debts); budget planning and balancing of national debt; organization of the administration of the national debt including the organization of the national debt directorate and its supervision; handling the

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floating and sale of state bonds (obligatory purchase, intervention functions of the Rediscount and Loan Institute); legal situations dealing with the liquidation of property problems caused by the occupation; collaboration in preparation for peace conferences, in financial questions, with approval of the appropriate departments.

Section 2

Chief: Jaroslav Rossi, ministerial counselor.

Functions: Foreign indebtedness of the nation; loans to other states and loans by other states guaranteed by the Czechoslovak Republic; foreign bonds owned by Czechoslovak citizens and protection of the interests of Czechoslovak citizens in this matter.

Section 3

Chief: Dr Josef Stecker, ministerial counselor.

Functions: Organization of treasury and accounting functions; administration and distribution of state funds; Central National Treasury and Post Office Savings Bank; cooperation in the financial and accounting phases of the seizure of property owned by Germans, Hungarians, collaborators, and traitors; budgetary planning for the general treasury administration; final accounts of the Ministry of Finance, national enterprises, and of general treasury reports; preferred foreign loans; court affairs, deposits, and orphaned children's affairs; gambling and lotteries; organization and direction of the state lottery; liquidation of the former Czechoslovak Ministry of Finance in London.

Section 4

Chief: Dr Vojtech Bocan, ministerial counselor.

Functions: Liquidation of the former German Vermogensamt (Financial Office) and matters relating to it; war damages caused by World War II; freeing of deposits and property frozen by the Allied armies or by occupation authorities no longer in existence.

Department III - Monetary Matters and Finance

Chief: Dr Jaroslav Rudolf, ministerial counselor.

Section 1

Chief: Dr Engr A. Karnet, senior departmental counselor.

Functions: National Bank; currency and currency statistics; monetary clauses in the financial settlement of contracts; matters relating to the International Monetary Fund and the International Bank for Reconstruction and Development; state Mint.

Section 2

Chief: Ant. Svec, ministerial counselor.

Functions: Legislation on and supervision of foreign exchange; monetary relations with foreign countries and treaties dealing with payments, excluding those which also involve agreements except barter agreements; cooperation with Department VIII/3 in matters of barter treaties which include payment agreements; operations involving gold, reparations, and restitutions if connected with foreign exchange or gold problems; terminating the circulation of German marks in the Czech Provinces.

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Section 3

Chief: Dr Lad. Biel, senior departmental counselor.

Functions: Coordination of those phases of monetary and financial rehabilitation not assigned to other departments; UNRRA; foreign credits for special purposes, with the exception of foreign debts of the nation.

Section 4

Chief: Dr Josef Srovnal, departmental counselor, officer in charge.

Functions: Registration of deposits and other financial claims; life insurance policies at financial institutions.

Section 5

Chief: Position vacant.

Functions: General financial matters and legislation; general fund for financial institutions; special fund for the relief of losses caused by postwar conditions; Central Association of Financial Institutions; business banks and bankers; stock market matters; cooperation in decisions on jointstock companies and limited liability companies; matters of private issues.

Section 6

Chief: Dr K. Kalousek, ministerial counselor.

Functions: Savings banks, provincial financial institutions; Rediscount and Loan Institute; okres savings banks.

Section 7

Chief: Dr O. Uhlir, senior departmental counselor.

Functions: Credit cooperatives (general savings banks, rural cooperative savings banks), their associations and central financial institutions.

Section 8

Chief: V. Chvapil, ministerial counselor.

Functions: Insurance questions connected with private contracts; registered relief funds. Central Association of Private Insurance Institutions.

Office of Department III

Chief: Position vacant.

Department IV - Enterprises and Planning

Chief: Dr Hugo Skala

Deputy Chief: Dr Engr Josef Hula, ministerial counselor.

Section 1

Chief: Dr Engr Josef Hula, ministerial counselor.

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Functions: Granting of state guarantees according to the financial laws and other specific laws; granting of state loans; state participation in industrial enterprises; Chartered Grain Association and associated activities of the Association for the Management of Grain; collaboration on measures dealing with the administration of and responsibility for the rationalization and efficiency of agricultural enterprises under national administration and enterprises in which the state is participating; disbanding of the Russian legions of Czechs recruited for duty in USSR/.

Section 2

Chief: Dr Emanuel Pangrac, ministerial counselor.

Functions: Industrial planning; study of the efficiency of enterprises under state administration, national and nationalized enterprises, enterprises in which the state is participating financially, and those included in the economic plan.

Section 3

Chief: Dr F. Recinsky, senior departmental counselor, officer in charge.

Functions: Commercial planning; study of the efficiency of enterprises under state administration, national and nationalized enterprises, enterprises in which the state is participating financially and those included in the economic plan; financial problems of the film industry; preparatory work for international conferences dealing with the termination of occupation and war, and work on a new orientation of international relations; all duties connected with the records and accounting of Hungarian and German reparations payments; resettlement problems; handling of the National Restoration Fund and all related problems.

Section KZ - Office of the Government Agent

Compensation of foreign interests for nationalized and confiscated property.

Government Agent: Dr Miloslav Niederle, minister plenipotentiary.

Assistant Deputy: Dr Hugo Skala, chief of Department IV.

Section 5

Chief: Position vacant.

Functions: Seizure of property belonging to Germans, Hungarians, traitors, collaborators, and persons without any citizenship; measures concerning above-mentioned property, especially savings accounts, deposits, and other valuables in cooperation with the Currency and Finance Department; export affairs; claims concerning persons who lost Czechoslovak citizenship and whose property has been confiscated, in cooperation with the departments involved; war damages and claims against the former Austro-Hungarian Empire. Legislative and personnel matters are handled by the individual sections according to their jurisdiction (personnel matters in cooperation with Section IX/1).

Office of Department IV

Chief: Position vacant.

Department V - Direct Taxes

Chief: Dr Karel Utesil, departmental chief.

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Deputy: Frantisek Petr, ministerial counselor.

Section 1

Chief: Dr Jaroslav Markes, senior departmental counselor.

Functions: Legislative duties dealing with the reform of the direct taxation system.

Section 2

Chief: Dr Josef Leipert, ministerial counselor.

Functions: Taxation of wages; direct income tax; taxation of private revenues; special single tax; collection of Laws and Regulations referring to the income tax and the wage tax; handling of income tax payments collected by deductions; tax from higher incomes; tax from wages; special war contributions and social equalization tax.

Section 3

Chief: Frantisek Petr, ministerial counselor.

Functions: General wage tax; special wage tax; tax on royalties; special tax on dividends; stabilization balances; handling of payments on corporation taxes and corporation profit taxes, profit tax, and dividend tax.

Section 4

Chief: Antonin Konig, ministerial counselor.

Functions: Real estate taxes; tax on buildings; property levies and property increase levies; special single property levy and special levy on excess property increases; handling of property tax payments according to government regulation; handling of emigration duties.

Section 5

Chief: Frantisek Kabelka, ministerial counselor.

Functions: Collection, enforcement and accounting of direct taxes, sales taxes, and property levies, the accounting being handled in cooperation with Presidium Section 1; supervision of said duties handled by subordinate offices; joint regulations dealing with all direct taxes; reports on direct taxes, sales taxes, and property taxes; international agreements on the prevention of double taxation; mutual protection and aid in matters of taxation; administrative organization of fiscal offices of the first and second level, of revenue collection offices for direct taxes and sales taxes, with the exception of those sections which handle tax revision (all these duties are performed in cooperation with Presidium Section 5); training and education of fiscal employees (except for tax revision employees in matters of direct taxes) in cooperation with Presidium Section 5.

Section 6

Chief: Dr Vojtech Holuby, departmental counselor.

Functions: Integration of legislative and norm duties in questions of direct taxes, sales taxes, and property duties dealing with Slovakia; exemptions in taxation and duties involving Slovakia.

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Office of Department V

Chief: Karel Plechacek, administrative supervisor.

Department VI - Indirect Taxes and Monopolies

Chief: Position vacant.

Deputy: Dr Zdenek Hajek, ministerial counselor.

Section 1

Chief: Dr Zdenek Hajek, ministerial counselor.

Functions: Luxury taxes; general problems; direction of indirect taxes; payments and accounting of indirect taxes and monopolies. In cooperation with Presidium Section 5 the section performs the following duties: Supervision of administration of indirect taxes; organization of fiscal offices of the first and second level and of revenue collection offices for indirect taxes and monopolies; training and education of fiscal employees in problems of indirect taxes and monopolies.

Section 2

Chief: Dr Antonin Hobza, ministerial counselor.

Functions: Tax on mineral oils, coal, fuels, electric heating sources, cigarette paper, synthetic fats for human consumption, sugar, beer, champagnes, yeast, acetic acid, meat, wines, cider, and fruit juices; motor vehicle taxes, and tax on fares for mass transportation by motor vehicles.

Section 3

Chief: Dr Frantisek Brusak, ministerial counselor.

Functions: Sales tax, price equalization sums and obligatory registration for tax purposes in cooperation with Department V; training and education of fiscal employees in matters of sales tax, price equalization quotient and required registration in cooperation with Presidium Section 5.

Section 4

Chief: Engr Josef Bejr, ministerial counselor.

Functions: State fiscal monopolies; alcohol monopoly; tobacco monopoly; salt monopoly; synthetic sweetening agents monopoly; explosive materials monopoly. Legislative matters are handled by the individual sections according to their jurisdiction. The bill dealing with a general consumers' tax is being worked out jointly by Sections VI/1, VI/2, and VI/3.

Office of Department VI

Chief: Frantisek Novotny, administrative supervisor.

Department VII - Fees

Chief: Position vacant.

Deputy: Dr Frantisek Kovarik, ministerial counselor.

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Section 1

Chief: Dr Josef Pravda, senior departmental counselor.

Functions: Real estate fees; tax on excess profits and payment of indemnification interest; compensation fees; fees on contracts of companies and corporations; admission fees, registration fees, and circulation fees.

Section 2

Chief: Otakar Chodera, senior departmental counselor.

Functions: Court, deposit, and consular fees; tax on administrative acts; tax on drafts and bills; lump-sum settlements; fees on pari-mutuel and bookmaker bets; telephone fees and lottery fees; all other fees that do not come under the jurisdiction of Section VII/1; revenue stamps on playing cards; tax on rail transportation; tax on securities transactions; insurance and retirement fees; fire protection tax.

Section 3

Chief: Position vacant.

Functions: General administration of fees; integration of fee functions in specific cases (control); enforcement and procurement of fees; double taxation; press relations in matters of fees; legal aid; official instructions (accounting of fees in cooperation with Presidium Section 1); accounting of fees for administrative acts in cooperation with Presidium Section 1; matters relating to tax stamps; organization of fiscal offices of the first and second level and of fee collection offices in cooperation with Presidium Section 5; training and education of fiscal employees in fee duties, in cooperation with Presidium Section 5.

Section 4

Chief: Dr Frantisek Kovarik, ministerial counselor.

Functions: Unification, reform, and legislation in matters of fees.

Office of Department VII

Chief: Position vacant.

Department VIII - Customs

Chief: Position vacant.

Deputy: Dr Karel Fiala, ministerial counselor.

Section 1

Chief: Dr Jan Mikulas, senior ministerial counselor.

Functions: Organization of customs administration (in fundamental questions in cooperation with Presidium Section 1); organization of customs service and customs supervision; administrative affairs of customs offices including providing customs houses in cooperation with Presidium Section 4; training and education of fiscal employees in customs matters in cooperation with Presidium Section 5; state border traffic, border customs inspection, and travel; customs depots; freight transport; customs inspection in postal service, transportation by rail, water, and air; customs exemptions and

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other customs privileges; customs credits and suspension of payments; fees in customs proceedings; organization of services performed by customs offices which are delegated to them by other branches of the state administration, such as foreign trade statistics, issuance of licenses etc.; international treaties on frontier regulations, postal transportation, transportation by rail, water, and air, and passport matters.

Section 2

Chief: Ludvik Nemejc, ministerial counselor.

Functions: General matters involving customs tariffs, interpretation of customs tariffs and tariff regulations; independent and contractual matters of tariff classes I to XXXIII and XLV to LI; decisions in customs complaints and furnishing of customs information dealing with the assignment of merchandise subject to customs duty to any of the above tariff classes.

Section 3

Chief: Dr Karel Fiala, ministerial counselor.

Functions: General trade policy, commercial treaties with foreign countries, agreements on quotas and compensations, multilateral agreements, etc; independent and contractual matters of tariff classes XXXIV to XLIV; decisions in customs complaints and furnishing of customs information dealing with the assignment of merchandise to customs tariff classes; cooperation in setting up regulations governing export and import; cooperation in foreign trade statistics.

Section 4

Chief: Position vacant.

Functions: Customs reductions for machinery not manufactured in Czechoslovakia; imports based on import licences, special permits, and other functions dealing with special customs reductions on imports; import and export for refinement purposes and other merchandise registration procedures; refund of customs payments in case of re-imports and refund of customs payments in case of re-exports.

Office of Department VIII

Chief: Position vacant.

Customs Control

Chief: Bohumil Hrebek, senior customs director.

Functions:

a. Specialized customs control: inspection of customs documents from the legal tariff and tax point of view; pointing out irregularities; ordering payment of additional unpaid charges; refund of overpayment; disposition of reports by customs offices about irregularities; supervision of accounting, (examination of customs payments register, register of customs declaration forms, register of revenue, record of customs proceedings in matters of customs privileges, refund records, etc.)

b. Direct supervision of the operation of customs offices according to the provisions of the customs regulations, and their implementation; auxiliary statistical and accounting service, customs reports, etc.

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Office of Customs Control

Chief: Josef Hoteck, administrative supervisor.

Department IX - Personnel

Chief: Dr Antonin Semerad, departmental counselor.

Deputy: Dr Milos Novy, ministerial counselor.

Section 1

Chief: Dr Vladimir Lebeda, ministerial counselor.

Functions: Legislation; general and policy matters dealing with service salaries and retirement benefits of government employees; general administration of awards, subsidies, and other special economic problems of government employees; policy problems of service regulations and other regulations concerning the legal rights of Fiscal Administration employees; cooperation by the Ministry of Finance in legislative questions on the service status of government employees and their social insurance, and in matters dealing with salaries, income, and retirement rights of employees of public corporation; statistics on active and retired government employees.

Section 2

Chief: Ant. Behavka, senior departmental counselor.

Functions: Personnel matters relating to finance employees of subordinate offices with the exception of the affairs of Section IX/3.

Section 3

Chief: Frantisek Kreysa, senior departmental counselor.

Functions: Personnel and materiel matters of the Customs Guard; organization and operation of the education and training of the Customs Guard in co-operation with Presidium Section 5; supervision of service.

Section 4

Chief: Dr Frant Ort, ministerial counselor.

Functions: Duties reserved to the Ministry of Finance in the handling of personnel problems of state and other public employees.

Section 5

Chief: Dr Vaclav Havlik, ministerial counselor.

Functions: Individual retirement benefit cases of fiscal employees of subordinate offices assigned to the Ministry of Finance; duties reserved to the Ministry of Finance in the handling of state or other public retirement benefit cases.

Section 6

Chief: Dr Milos Novy, ministerial counselor.

Functions: Legislation and general policy questions relating to official expense accounts and compensations, service apartments (compensation in kind), and service clothing.

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Office of Department IX

Chief: Josef Nozir, administrative supervisor.

Department X - Surveying

Chief: Engr Jaroslav Prusa, departmental counselor.

Deputy: Engr Vaclav Rehak, departmental counselor.

Section 1 - General Matters

Chief: Engr Frantisek Vlk, surveying counselor.

Functions: Organization and planning of surveying work; international cooperation in matter of analysis and publishing of reports on surveys, press matters, copyrights; questions of terminology; service regulations in cooperation with Presidium Section 1; cooperation with Presidium Section 3 and Section IX/2 in personnel problems of surveying employees; training of surveying employees in cooperation with Presidium Section 5; preliminary work on budget for surveying; administrative matters of affiliated institutions and subordinate offices in cooperation with Presidium Section 4; integration with Slovakia; unification of land register.

Section 2 - Geodetic Bases

Chief: Engr Antonin Sokol, surveying counselor.

Functions: Geodetic basis of topography; geodetic astronomy; geodetic foundations and basic triangulation, basic triangulation net; general and special triangulation net; geodetic bases of altimetry, gravimetry, triangulation stations, general and local network of triangulation stations.

Section 3 - Establishment and Maintenance of Land Register

Chief: Engr Vladimir Brazda, senior surveying commissioner.

Functions: Establishment and maintenance of land register; authentication of foreign topographic and altimetric work; detailed altimetric measurements; cooperation with civilian geometers in establishing and maintaining the land register and in altimetric work.

Section 4 - Land Register Maintenance

Chief: Engr Vaclav Rehak, departmental counselor.

Functions: Land register duties: keeping maps and records up to date; topographic, altimetric, and underground measurements up to date; resurveying and general property boundary corrections; cooperation in setting up and keeping up to date public books and maps; civilian technicians and authorized offices; triangulation (topographic), plans and related matters; public land register; administration of land register duties; land register fees; estimates and appraisals of lots; problems of land improvement, regulation, and forestry; soil research and analysis.

Section 5 - Map Service, Cartography, and Map Reproduction

Chief: Engr Jaroslav Ptak, senior surveying counselor.

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Functions: Map design at 1:5,000 by analytical and graphic methods and by ground and aerial photogrammetry; cartography of these maps; definition of design bases and scale; reproduction of all kinds of maps; printing and distribution of all maps; records on maps of all kinds; research on cartographic material.

Section 6 - Research and Archives

Chief: Dr Engr Antonin Pokorny, senior surveying counselor.

Functions: Study of scientific progress in surveying, surveying methods, and practice; surveying instruments and aids and their procurement, testing, and study; projection systems; digest of land register data.

Section 7 - Special Objectives

Chief: Engr Vladimir Kratky, surveying counselor.

Functions: Handling and survey of state, provincial, okres, obec, and land boundaries; regulatory and construction planning; cooperation in consolidation and settlement and in revision of the first land reform and in the new land reform. Legislative, norm, and supervisory duties and direction of the work of subordinate offices is handled by the individual sections according to their jurisdiction.

Office of Department X

Chief: Antonin Kratochvil, administrative supervisor.

Affiliated Institutions

Surveying Office in Prague (See Ministry of the Interior)

Map Reproduction Plant of the Ministry of Finance

Chief: Dr Engr Jaroslav Pichlik

Deputy: Engr Bedrich Augst

Functions:

1. Reproduction of new land register maps drawn up by the land register survey offices.
2. Keeping maps handled by these offices up to date.
3. Production of maps based on land register maps, by enlarging or reducing the scale of said maps.

Section 1 - Reproduction of Land Register Maps

Engr Bedrich Augst.

Section 2 - Reproduction of Maps Based on Land Register Maps

Engr Karel Dvorak.

Section 3 - Inspection

Engr Otto Neuzil.

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Section 4 - Accounting Office and Economic Administration

Jan Tlamicha.

Section 5 - Branch Office in Liberec

Eng Karel Brousil.

Central Land Register Archives

Chief: Engr Dr Frantisek Masek, senior surveying counselor.

Functions: Filing, collecting, and recording of all maps and documents of the land registers which are no longer in use, except for those the filing of which has been reserved to the Map Register Archives; storage of copies of land register maps and maps based on land register maps of all issues; nationwide register of roads, waterways, high-tension power lines, and various summary reports; land register library and sale of land register publications.

Department XI - Inspection

Chief: Adolf Chvojka, ministerial counselor.

Section 1

Chief: Miloslav Holub, ministerial counselor.

Functions: Legislative matters pertaining to the inspection service and norm organization of this service; uniform direction of inspection; archives of inspection service, and organization of inspection service archives at subordinate offices; furnishing necessary material to subordinate offices; training and education of inspection service employees in cooperation with Presidium Section 5; legal disputes about taxes, duties, and fees in connection with the inspection service; cooperation with Department IX in matters of inspection service personnel of the lower levels.

Section 2

Chief: Engr Emanuel Cervenka, senior departmental counselor.

Functions: Organization of tax, duties, and fees auditing service at the Provincial Finance Directorates, in cooperation with Presidium Section 5; supervision of said service; organization of the auditing of property taxes of nationalized enterprises and of the special income tax and sales tax of national enterprises; execution of these audits by assigned auditing personnel; study of the audits of above-mentioned taxes, duties, and fees.

Section 3

Chief: Engr Josef Bouska, senior departmental counselor.

Functions: Auditing of enterprises holding state loans or state guaranteed loans; auditing of enterprises supported by the state and enterprises in which the state is participating; audits of national administrations and national and nationalized enterprises, except for those reserved to Sections 2 and 4; supervision of the administration of the National Restoration Fund; special audits and investigations for use by the Ministry of Finance and other central offices.

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Section 4

Chief: Engr Josef Kotlaba, senior departmental counselor.

Functions: Auditing of taxes, duties, and fees of banking institutions and insurance companies; supervision and audits of monetary and foreign exchange procedures; supervision of the nationalization of joint stock banks.

Section 5

Chief: Dr Matej Gloss, senior departmental counselor.

Functions: Direct handling of audits and controls in tax, duty, and fee matters.

Section 6

Chief: Dr Bohdan Musil, ministerial counselor.

Functions: Criminal law in relation to taxes and revenue; criminal problems concerning direct taxes, sales tax, property taxes, indirect taxes, monopolies, custom duties, duties and fees, and foreign exchange regulations; functions of the Supreme Revenue Court.

Office of the Inspection Department

Chief: Frant. Janku, administrative supervisor.

Accounting Office

Chief: Karel Trojanek, senior accounting director.

Deputy: Karel Wimmer, senior accounting director.

Section 1

Chief: Jaroslav Coufal, accounting director.

Functions: Current accounts.

Section 2

Chief: Josef Nebesky, accounting director.

Functions: General treasury administration.

Section 3

Chief: Vladimir Karasek, accounting director.

Functions: Principal register; funds and guarantees.

Section 4

Chief: Karel Wimmer, senior accounting director.

Functions: Budget of Ministry of Finance.

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Section 5

Chief: Vladimir Cerny, accounting director.

Functions: Service salaries and register.

Office of the Accounting Office

SUBORDINATE UNITSFinance Commission in Bratislava

Commissioner

Dr Jan Pull

Department I

Chief: Dr Engr Julius Busniak, ministerial counselor.

Section I/1 - Presidium

Chief: Dr Ladislav Hudoba, senior departmental counselor.

Functions: Organization of financial administration, with the exception of the Customs Guard, and cooperation in the organization of the state administration in general; language problems; military and political problems; press relations; purchase and sale of state property; administrative affairs of all financial offices; procurement of buildings and locations for financial offices; furnishing of these offices; personnel problems of all employees of the Finance Commission except for employees of the Customs Guard; supervision of revenue control offices; supervision of economic administration.

Section I/2

Chief: Dr Vojtech Lyko, departmental counselor.

Functions: Personnel matters of employees of the Customs Guard.

Section I/3

Chief: Jan Suba, ministerial counselor.

Functions: Retirement benefits.

Section I/24

Officer in charge: Dr Josef Eperjesi, departmental counselor.

Functions: Organization of fiscal statistics; study and accounting of public revenue; study of consequences of taxation and tax burden; all kinds of statistics.

Section I/25

Chief: Dr Orth, fiscal commissioner.

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Functions: Auditing of persons subject to payment of direct taxes, sales taxes, indirect taxes and fees; auditing of foreign exchange and currency manipulations; auditing of nationalized enterprises, confiscated property and national administrations.

Department II - Budget and National Debt

Chief: Dr Jozef Hromada, ministerial counselor.

Section II/4

Chief: Izidor Luky, departmental counselor.

Functions: Budget and fiscal matters of the Slovak National Council, the Office of the Presidium of the Slovak National Council, and all commissions of the Slovak National Council and the Supreme Administrative Court; budget for retirement and subsistence payments, for the general treasury administration, for the Supreme Control Office, for national enterprises, and for the State Debt Administration; general budget details and budget planning; authorizations of requirements and financial assistance to the Okres National Committees; financing of industrial enterprises.

Section II/4a

Chief: Position vacant.

Functions: Budgetary and financial affairs of the Slovak National Committee, the Board of Commissioners, the Commission for the Interior; budgetary and financial affairs of the National Committees, the Supreme Administrative Court, the Commission for Information, the Commission for Food and Supply, the Commission for Social Welfare, and the Commission for Health; retirement benefits and subsistence payments; gifts; legislative matters as defined by the assigned budgetary duties.

Section II/5

Chief: Rudolf Korcek, departmental counselor.

Functions: All matters relating to the state debt.

Department III - Direct Taxes

Chief: Dr Arnold Horvath, ministerial counselor.

Section III/6

Chief: Alexander Novomestaky, senior departmental counselor.

Functions: Special profits tax, supervision of special profits tax, stabilization balances; tax on buildings, real estate tax, revenue tax collected by withholding royalty taxes, special dividend tax, cartel fee, hunting tax, tax refunds for water cooperatives; administrative matters and annual installment contributions of water cooperatives.

Section III/7

Chief: Dr Stefan Benak, senior departmental counselor.

Functions: Auditing, supervision of tax administration and tax collection offices, and control of service of said offices; agricultural, viticultural,

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and small business regulations; direct tax, sales tax, and luxury tax; printed matter and its distribution; control of the utilization of audit findings; supervision of direct taxes not under jurisdiction of another section; statistics on direct taxes and sales taxes and statistical analyses; reports; special tax on Jewish property (this function is being liquidated); legislative and norm aspects of the general regulations of the direct tax law; international treaties on direct taxation; matters reserved exclusively for the Chief of Department III.

Section III/8

Chief: Dr Teodor Molczkowskyj, senior departmental counselor.

Functions: Income tax, general profits tax, direct tax, tax on higher salaries; income tax collected by withholding; processing of tax fees; legislative and norm matters relating to assigned duties; functions of tax commissions and tax appeal commissions; inspection of tax administration offices; supervision and direction of the work of said offices in the above duties.

Section III/9

Chief: Stefan Hrachovina, accounting director.

Functions: Collection and enforcement of taxes; attachment proceedings; installment payments and suspensions of attachments; tax reductions and privileges; fees (interest) on late payments and giving credits (compensation interest); refund of overpayments on direct taxes, sales tax, and luxury tax; supervision of tax agents; autonomous financial administration and treasury functions of tax offices if not reserved for Department VI; legislative and normative aspects of assigned duties.

Section III/10

Chief: Dr Vladimir Jarema, senior department counselor.

Functions: Property taxes; legislative and normative aspects of said duties.

Section III/11

Chief: Imrich Svajlenka, senior departmental counselor.

Functions: Sales tax and luxury tax; criminal phases of all direct taxes, hunting tax, sales and luxury tax; legislative and norm aspects of assigned duties; control and supervision of collection of sales and luxury tax.

Department IV - Indirect Taxes, Monopolies

Chief: Position vacant.

Section IV/12

Chief: Stefan Demeter, departmental counselor.

Functions: All consumption taxes.

Section IV/13

Chief: Gejza Pafko, departmental counselor.

Functions: State monopolies.

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Section IV/14

Chief: Position vacant.

Functions: Criminal problems in revenue matters.

Section IV/15

Chief: Dr Imrich Discantiny, departmental counselor.

Functions: Customs.

Department V - Fees

Chief: Jan Durica, ministerial counselor.

Section V/16

Chief: Ludovit Pullmann, senior departmental counselor.

Functions: Real estate, excess property tax, equalization quotient (a long-term property tax), court fees, consular fees, deposit fees, fees for administrative acts; all other established fees and percentage fees; directly collected fees including fees on corporation contracts; admission fees; fees on securities transactions; insurance fees; fees on pari-mutuel bets and book-maker bets; fees on employment contracts; fees on small-business and commercial account books; duties, deposit fees, transportation taxes, duties on playing cards and general tax stamp matters; legislative and norm affairs; interpretation of laws; decisions on tax payment suspensions and on securing and enforcing of fees and interests in case of default; fees in relation to the budget.

Section V/17

Chief: Dr Pavol Jakubik, senior departmental counselor.

Functions: Organization of fee administration and official instructions; supervision of fee administration.

Department VI - Finance

Officer in Charge: Dr Julius Charvat, contractual legal officer.

Section VI/18

Chief: Gejza Duplinsky, senior departmental counselor.

Functions: Banking affairs; savings banks and other fiscal institutions and enterprises; functions of the Slovak Communal Bank; credit organizations, including savings institutions; activities of associations, particularly corporations and other economic unions; statistics on banking institutions; loan activities of okreses, obecs, associations, and other private loans; questions of trust-money belonging to wards; deposits; stock market functions; credit activities of the state; functions connected with the mandatory reserve for state securities.

Section VI/19

Chief: Milan Vajda, senior departmental counselor.

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Functions: Currency and currency statistics; main institute of the currency office; mint; trade in valuable metals; foreign money and foreign exchange dealings; administration of permit proceedings for exports of objects of value; administration of treasury cash and its distribution among individual state treasuries; guarantees in these matters; administrative and organizational matters of the state treasury for Slovakia; compiling the budget for the General Treasury Administration and administering this budget, insofar as this section has the right to dispose of individual parts of the budget; matters concerning the closing of state accounts; state guarantees according to financial and special laws; cooperating in implementing laws on state aid in case of acts of God; orphans' fund; granting, recording, administering, and writing off loans granted by the state.

Department VII - Compensation for Damages

Chief: Michal Rehak, senior ministerial commissar.

Section VII/20

Chief: Dr Matus Povazaj, senior ministerial commissar.

Functions: Administration of property rights of persons suffering loss through racial or political persecution; cooperation in the confiscation proceedings and distribution of the property of Germans, Hungarians, traitors, and collaborators; cooperation in the administration of the National Restoration Fund.

Section VII/21

Chief: Position vacant.

Functions: Cooperation in the nationalization of mines and industrial enterprises and administration of fund of nationalized industry in compliance with presidential decrees; cooperation in the confiscation and distribution of agricultural estates and cooperation in land reform from the fiscal point of view; control and revision of said enterprises and the fund of nationalized enterprises in cooperation with approximate authorities from other departments and in compliance with fiscal regulations.

Department VIII - Surveying

Chief: Engr Emil Lupac, senior departmental counselor.

Section VIII/22

Chief: Represented by Deputy Chief Eng Karol Jurda, departmental counselor.

Functions. All matters relating to the geodetic foundations of topography and altimetry; establishment and maintenance of land register; organization of surveying functions; border questions and working out details of documents pertaining to borders; legislative and normative aspects of above-mentioned functions.

Section VIII/23

Chief: Engr Vojtech Slezak, senior departmental counselor.

Functions: Land register duties; land reform; settlement and colonization; duties related to reproductions, press, and archives; printing and photographic work and Land Register Map Archives; appraisals of lots; matters

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of land improvement and regulation; flooded areas and records of them; land register extracts; administrative boundaries in the land register: borders of krajs, okreses, obecs, land register ground units, and borders of other administrative units and changes in these borders; publication of land register; surveys on application from individuals and at the expense of these individuals; publication of new land register findings; cooperation in the establishment of townships and communities.

Reproduction Plant

Chief: Engr Frantisek Machacek, departmental counselor.

Functions: Reproductions and production of copies of land register plans; maps and triangulations; field drawings of original and revised survey measurements; over-all and other maps and operations carried out according to information in the land register.

Surveying Office

Chief: Engr Karol Jurda, departmental counselor.

Functions: Establishment of geodetic foundations for international surveys; establishment of a uniform triangulation network.

Photogrammetric Institute

Chief: Engr Viktor Wlachovsky, senior surveying counselor.

Functions: Ground and aerial photographs for land register purposes and for state and civilian surveying and planning operations; evaluation, measuring, and reproduction of ground and aerial photographs for drawing up plans and maps of all scales for state and civilian use; list of photographs in archives; analysis of progress in photogrammetry; study of photogrammetric methods and instruments and their practical use.

Chemical and Technical Testing Laboratory

Chief: Engr Jan Valtyni, senior departmental counselor.

Functions: Chemical and industrial opinions by experts on merchandise imported from abroad and subject to custom duties; control of refinement processes of merchandise subject to excise taxes; control of denaturation facilities, distilleries, and sugar refineries, and of issuance of solutions for testing and identification; testing of samples; and expert technological opinions.

Central Current Accounts Office

Chief: Jan Cerny, accounting director.

Functions: Central accounting of all state accounts and current accounts of the state administration proper, the administration of state enterprises, of state investments and administration of national debt; register of mandatory deposits of state securities at financial institutions and banks; countersigning of drafts on state accounts issued by the Central Treasury for Slovakia and the Central Institute of the Currency Office; working out current accounts balances.

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Accounting Office

Chief: Michal Brunovsky, senior accounting secretary.

Office of Chief

Chief: Julius Paulik, accounting director.

Functions: Summaries of accounts and checking financial estimates, checks section; auxiliary clerical service for the Accounting Office of the Finance Commission; questions of authorizations.

Section 1

Chief: Bonaventura Kozmon, accounting director.

Functions: Questions of status; handling of salaries of all active fiscal employees.

Section 2

Chief: Dominik Kukumberg, senior accounting director.

Functions: Central payments records of the Postal Savings Bank.

Section 3

Chief: Jan Krak, accounting director.

Functions: Keeping accounts on awards, subsidies, and material expenses of the Commissioner for Finance.

Section 4/a

Chief: Jan Tihlarik, accounting director.

Functions: Accounts on excise taxes, such as tax on alcohol, yeast, sugar, acetic acid, mineral oils, baking powders, synthetic edible fats, cigarette lighters, electric heaters, sparkling wines, soft drinks, mineral waters, soda waters, beer, meat, and coal; tax on monopolies for synthetic sweetening substances and explosives.

Section 4/b

Chief: Ludovit Ruzicka, senior accounting secretary.

Functions: Accounts on tax stamps, legal fees, duties.

Section 5

Chief: Vojtech Miklos, accounting director.

Functions: Liquidation of all pensions except those of the Czechoslovak State Railroads.

Section 5/a

Chief: Viliam Muller, senior accounting secretary.

Functions: Handling of state old-age benefits.

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Section 6

Chief: Jozef Puchy, accounting director.

Functions: Property tax; tobacco revenue; accounts on motor vehicle tax and transportation tax from motor vehicles; payments from public activities; payment of the surtax on autonomous bodies, chambers of commerce, health service organizations, and obees; 12 percent real estate surtax.

Section 7

Chief: Vincent Fojtik, senior accounting secretary.

Functions: Accounts on direct taxes, sales tax, and luxury tax; contributions to obees from the proceeds of taxes on buildings; cartel fees.

Section 8

Chief: Pavel Guoth; accounting director.

Functions: Accounts on taxes collected by withholding; fiscal deposits by all finance offices; deposits on transactions; deposits on loans for the economic reconstruction of the former Slovak Republic; deposits on forfeited property of political profiteers; foreign taxes and records of foreign exchange withheld.

Section 9

Chief: Viktor Voderadsky, senior accounting secretary.

Functions: Travel expenses and regulations on domestic customs inspections.

General Treasury Administration

Chief: Peter Gaspar, senior accounting secretary.

Functions: Administrative expenditures and revenues (awards and compensations); state subsidies, grants, and loans; expenses connected with property tax assessments; state contribution to reduction of state debt; monetary matters; administration of state movable and immovable property; state guarantees and their detailed records; controlled economy; expenses connected with bank-check duties; liquidation of payments on war contract deliveries; contributions to funds and organizations having territorial administrative autonomy and compensatory payments; advance payments on special grants to autonomous organizations; loans to national enterprises for investment purposes; contributions to national enterprises in compensation for operational losses and war damages; balances of state enterprises; punitive measures and fines; forfeited property in criminal proceedings; contributions from balance accounts of national enterprises.

State Debt Section

Chief: Gustav Kovacik, accounting secretary.

Functions: Accounts on state debt.

Office Administration

Chief: Ferdinand Piringer, senior clerical officer.

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Economic Administration

Chief: Frantisek Buran, senior clerical officer.

Law enforcement branch of the commission

Chief: Dr Andrej Malyk, senior counselor.

Functions: Representing the state in civil law suits; organization; presidium and three legal sections.

State Treasury for Slovakia in Bratislava

Chief: Silvester Vasina, senior treasury secretary.

Functions: Central accounts on all state revenues and expenditures, deposit service, state debt functions, depot and distribution of tax stamps.

Office Subordinate to the Finance Administration in BratislavaTax Administration for Bratislava-Urban

Chief: Dr Matus Suchy, government counselor.

Tax Administration for Bratislava suburbs

Chief: Bartolomej Sabol, senior departmental counselor.

State Debt Directorate in PragueChief of Office

Dr Emil Koubek, government counselor.

Chief of Accounting Office: Frantisek Boza, senior accounting director.

Functions: Administration and records of state debt; special emphasis on state debt account books; records on changes in state loans, due dates, conversions, extensions, disposals by lot, terms of notice, amortization, printing of state loans, bonding duties; payment of matured state bonds; building-lottery shares; coupons, and interest on state bonds. In addition to these regular duties the directorate handles special, complicated and far-reaching credit problems connected with fiscal policy.

Central State Treasury of the Czechoslovak Republic in Prague

Central accounts on all state revenues and expenditures; depository for cash and funds for all ministries and state offices on the same level as ministries and which are authorized to issue drafts; state debt functions and the printing and distribution of tax stamps.

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Central Directorate of the Czechoslovak
Tobacco Monopoly, in PragueDirector General

Miloslav Behunek.

Secretariat

Jaroslav Simacek, commercial director.

Legal Group

Dr Ferdinand Engelmueller, senior counselor of Tobacco Monopoly.

Personnel Group

Dr Jan Hadraba, senior counselor of Tobacco Monopoly.

Tobacco Buying Group

Dr Josef Jelinek, government counselor.

Technical Group

Vaclav Cerny, senior technical counselor.

Sales Group

Engr Jiri Hajda, technical counselor.

Publicity Group

Karel Seidl, accounting director.

Finance Group

Frantisek Vozka, senior accounting director.

Central Directorate of the Czechoslovak Tobacco Monopoly

Bratislava Branch Office.

Director General

Ludovit Bulant, chief commercial director.

Administration and Personnel Section

Chief: Rudolf Volfinau, counselor of Tobacco Monopoly.

Functions: Personnel matters of all employee groups of the Slovak division of the Czechoslovak Tobacco Monopoly; legal matters; social matters; health, old age, and accident insurance; retirement benefits, general norms; status questions; service regulations; matters not specifically included in duties of any other section and functions specifically reserved to this section; office administration.

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Group I - Culture and Purchasing of Domestic Tobacco

Director: Miroslav Kraus, commercial director.

Functions: Tobacco culture and purchasing domestic tobacco crops; research.

Group II - Commercial-Technical

Director: Karol Papaj, counselor of Tobacco Monopoly.

Functions: Production and sale of tobacco products; operational procedures; buying materials for operation; construction machinery and power; economic administration; controlled management of tobacco products; distribution of tobacco products; transportation; publicity.

Accounting Office

Chief: Jozef Pabala, accounting director.

Functions: Budget and balance sheets; fiscal accounting; handling of payments; investment accounting; controls; accounts on operation costs; statistics.

Subordinate Offices and Operational Branches

1. Tobacco Factory in Bratislava

Director: Julius Debnar, commercial director.

Deputy Director: Eugen Stecko, commercial assistant.

2. Tobacco Factory in Banska Stiavnica

Director: Alexander Zumpezn, commercial director.

Deputy Director: JuraJ Stubna, commercial secretary.

3. Tobacco Factory in Kosice

Director: Alexander Soltes, commercial director.

Deputy Director: Jozef Duracinsky, commercial secretary.

4. Tobacco Factory in Spisska Bela

Director: Frantisek Zlamal, commercial director.

Deputy Director: Michal Weis, commercial secretary.

5. Tobacco Factory in Smolnik

Director: Alfonz Cernusek, commercial director.

Deputy Director: Peter Markovic, commercial assistant.

6. Tobacco Paying Office at Komarno

Director: Position vacant.

Deputy Director: Michal Krosiak, commercial secretary.

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7. Tobacco Buying Office in Nove Zamky
 Director: Jozef Zachej, commercial director.
 Deputy Director: Alexander Garaaj, clerical officer.
8. Tobacco Buying Office in Nitra
 Director: Tibor Lichy, commercial secretary.
 Deputy Director: Emil Trimaaj, commercial assistant.
9. Tobacco Buying Office in Levice
 Director: Ignac Stubna, commercial director.
 Deputy Director: Michal Fasung, commercial secretary.
10. Tobacco Buying Office in Rimavska Sobota
 Director: Mikulas Debnarik, commercial secretary.
 Deputy Director: Julius Volfinau, commercial secretary.
11. Tobacco Buying Office in Lucenec
 Director: Jakub Vyskoc, commercial secretary.
 Deputy Director: Position vacant.
12. Tobacco Buying Office in Trebisov.
 Director: Position vacant.
 Deputy Director: Position vacant.
 Officer Temporarily in Charge: Emil Zmarzлак, commercial assistant.
13. Tobacco Buying Office in Velky Tarkan
 Director: Position vacant.
 Deputy Director: Position vacant.
 Officer Temporarily in Charge: Jozef Hamala, commercial assistant.
14. Tobacco Sales Office in Zvolen
 Administrator: Jozef Palenik, clerical officer.

Directorate of State Lotteries, in Prague

Administration of the Czechoslovak group lotteries, state lotteries for charitable purposes, and lotteries with material prizes; all duties connected with lotteries.

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Czechoslovak Alcohol Monopoly, in PragueCentral Director

Engr Karel Kloz.

Goods and Securities Exchange in PragueProvincial Finance Directorate, in PraguePresident

Position vacant.

First Vice-President: Position vacant.

Second Vice-President: Position vacant.

Deputy President: Otokar Zidlicky, governmental counselor.

Deputy: Dr Stanislav Svarc, governmental counselor.

Presidium Department

Chief: Otokar Zidlicky, governmental counselor.

Deputy: Chief of Department 1.

Section 1

Chief: Otokar Zidlicky, governmental counselor.

Functions: Basic personnel matters; personnel matters of all employees of the Provincial Finance Directorate in Prague (i.e., employees of all departments, accounting office, clerical service, administration office and printing office); personnel matters of accounting service employees, employees of the technical inspection service and the higher inspection service, inspection employees, and employees of auxiliary inspection service; cooperation in hiring new employees for the financial service; cooperation in organizational functions of the Provincial Finance Directorate in Prague; training of all personnel, courses, etc.; language activities; mobilization and military matters; handling of subsidies and awards for all employees of the financial service in the Province of Bohemia; authorization of all special awards recommended by the appropriate section handling installment payments on state loans; current accounts payments and credit functions; financial losses; state supervision of monetary institutions; petty cash records; presidium office library; office archives and telephone operator service; other general services not otherwise provided for.

Section 2

Chief: Jan Molavec, financial counselor.

Functions: Economic administration of all offices of the Provincial Finance Administration of Bohemia; public buildings administration; recommendations

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for construction of new buildings for financial offices; arrangements for charwomen and cleaning service; administration of motor vehicles assigned to the Provincial Finance Directorate; housing problems of public finance employees; coal supply for employees of the finance administration and installment plan payments for coal; sales and exchange of real estate belonging to the state; lump sum treasury; treasury for revenue collection offices; discarding of files; uniforms for minor officials, employees, and executors of the revenue collection offices; printing office; all printed matter as recommended by the appropriate sections; economic administration office.

Department I - Personnel

Chief: Position vacant.

Deputy: Dr Karel Martinek, governmental counselor.

Section 1

Chief: Dr Karel Martinek, governmental counselor.

Functions: Personnel administration for all employees working for the revenue administration offices, except clerical office workers, auxiliary office personnel, and employees; hiring of candidates for the legal finance service.

Section 2

Chief: Jan Muttermuller, governmental counselor.

Functions: Personnel administration for employees of indirect tax offices, fee-collecting revenue offices, okres finance directorates, revenue control offices, and technical finance control offices except for clerical office workers, personnel of the auxiliary clerical service; hiring of employees for the revenue control service.

Section 3

Chief: Position vacant.

Functions: Personnel administration for employees of the revenue collection offices and the provincial treasuries, except for clerical office workers, personnel of the auxiliary clerical service; hiring of candidates for the revenue service.

Section 4

Chief: Dr Karel Dusek, financial counselor.

Functions: Personnel administration.

Department II - Direct Taxes

Chief: Position vacant.

Deputy: Dr Jiri Petrik, senior financial counselor.

Section 1

Chief: Position vacant.

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Functions: Control of direct tax and sales tax assessments; duties connected with intended property duties; supervision of the revenue collection offices according to the service regulations for provincial control authorities.

Provincial Control Authority:

Dr Jaroslav Masek, senior financial counselor.

Section 2

Chief: Dr Jiri Petrik, senior financial counselor.

I. Area of Entire Province of Bohemia

Functions:

1. Norm matters and legal interpretations involving direct taxes such as income tax collected directly from the taxpayer and through withholding by the employer, general profits tax, and tax on higher salaries; general regulations; publications connected with above-mentioned duties.
 2. Organization of tax-collection administrations.
 3. Appeals by taxpayers against actions of revenue collection administrations and tax commissions, if said actions come under the jurisdiction of Section 2.
 4. Travel expenses of employees of revenue collection administrations and authorization of travel connected with tax duties mentioned under paragraph 1 above.
 5. Mail registry in matters of direct taxes.
 6. Tax and appeals commission; compensation for expenses and damages incurred by members and substitute members of tax and appeals commissions, witnesses, experts, and informants.
 7. Freeing of reserves held at financial institutions and revenue collection offices, according to tax laws.
 8. Agricultural instructions.
 9. Handling of wage taxes, war contribution payments, social equalization tax, capital profits tax, and old taxes based on the personal tax law and old property taxes.
 10. Temporary functions connected with the implementation of the Presidential Decree of 19 October 1945 on the rehabilitation of the Czechoslovak currency, and the Decree of 20 October 1945 on the registration of deposits and other financial claims on monetary institutions, including life insurance and securities; property increase tax and the property tax.
- ### II. Area of Revenue Collection Administrations of Prague I, II, and VII.

All income tax matters including appeals, general income tax, revenue tax collected directly, and tax on higher salaries; refund of over-payments of income tax collected by withholding.

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Section 3

Chief: Dr Bohuslav Masek, senior financial counselor.

Functions: Appeals in income tax matters, general income tax, revenue tax, tax on higher salaries, capital profits tax, and property and property increase taxes, involving persons and corporations in the areas of the revenue collection administrations of Broumov, Ceska Lipa, Decin, Duba, Dvur Kralove nad Labem, Frydlant v C, Hradec Kralove, Jablonec nad Nisou, Jablonec v Podjestedi, Jilemnice, Liberec, Mnichovo Hradiste, Nachod, Nova Paka, Nove Mesto nad Metuji, Rumburk, Rychnov nad Kneznou, Semily, Sluknov, Trutnov, Turnov, Usti nad Labem, Varnsdorf, Vrchlabi, Zamberk, Prague-Karlín, Prague-Vinohrady, and Prague-Zizkov.

Section 4

Chief: Dr Frantisek Effmert, financial counselor.

Functions: Same as Section 3 in the areas of the revenue collection administrations of As, Beroun, Duchcov, Horovice, Horsovsy Tyn, Cheb, Chomutov, Jachymov, Kadan, Karlovy Vary, Kralovice, Kralupy nad Vltavou, Kraslice, Litomerice, Loket, Louny, Mariánské Lázně, Mesto Tepla, Most, Nejděk, Plana u Mariánských Lázní, Plzeň, Podbořany, Písečnice, Rakovník, Rokycany, Roudnice nad Labem, Slany, Sokolov, Stribro, Tachov, Teplice-Sanov, Zatec, Zlute, Prague-Bubenec, Prague-Smichov, and Prague-Vrsovice.

Section 5

Chief: Dr Bohuslav Masek, senior financial counselor.

Functions: Same as Section 3 in areas of the revenue collection administrations of Benesov, Blatna, Brandys nad Labem, Caslav, Ceske Budejovice, Cesky Brod, Cesky Krumlov, Domazlice, Havlickuv Brod, Humpolec, Chotebor, Chrudim, Jindrichuv Hradec, Kamenice nad Lipou, Kaplice, Kladno, Klatovy, Kolín, Kutná Hora, Lanskroun, Ledec nad Sazavou, Litomyšl, Melník, Milevsko, Mlada Boleslav, Novy Bydžov, Pardubice, Pelhrimov, Plzeň, Písečnice, Policka, Prachovice, Přestice, Písečnice, Písečnice, Sedlčany, Strakonice, Susice, Tabor, Trebon, Tyn nad Vltavou, Vyck: Myto.

Section 6

Chief: Dr Rudolf Dvornik, senior financial counselor.

Functions: Basic duties of the revenue collection offices and the provincial financial treasury; organization of the revenue collection offices and the provincial finance treasury; financial affairs of orphans; issuing of financial deposits with the exception of custom deposits; additional payments and appropriations for regional autonomous organizations; foreign exchange matters, interest-free state loans and relief payments; trade-union compensations; appropriations and circulation of money; treasury functions; refund of overpayments from accounts of the revenue collection offices; transfers of tax overpayments and transfer of overpayments to accounts of other taxpayers; payments and accounting of taxes, duties, fees, if they are not connected with enforcement; assignment of control officials to the revenue collection offices, except for work on fees.

Department III - Direct Taxes

Chief: Dr Richard Heger, governmental counselor.

Deputy: Dr Josef Tichy, financial counselor.

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Section 1

Chief: Frant. Faltus, senior financial counselor.

Functions: Sales tax and luxury tax; normative duties for the entire province of Bohemia; appeals from the areas of the revenue collection administrations of Prague; mandatory registrations for tax purposes.

Section 2

Chief: Position vacant.

Functions: Sales tax and luxury tax; appeals from the areas of the remaining revenue collection administrations.

Section 3

Chief: Josef Masek, senior financial counselor.

Functions: Appeals and norm duties connected with the special income tax, withholding taxes; royalties; appeals on property taxes by persons subject to the special profits tax.

Section 4

Chief: Dr Frant. Chmel, senior financial counselor.

Functions: All real estate tax functions (buildings and lots); property tax matters.

Section 5

Chief: Dr Josef Tichy, senior financial counselor.

Functions: Payment, enforcement, and collection of direct taxes, sales tax, and luxury tax; guaranteeing of said taxes; securing injunctions; handling of involuntary and voluntary bankruptcies; appeals on execution of judgments for interest on late payments and fines for late payments; handling payment of expenses connected with court and revenue judgment proceedings; special concessions in the above-mentioned taxes, and writing off of such taxes in event of absolute impossibility of recovery; crediting direct tax payments; legal aid functions in enforcement procedures and the securing of taxes abroad; handling payments and accounting of taxes not assigned to Section II/6.

Section 6

Chief: Dr Josef Stedry, senior financial counselor.

Functions: Criminal procedures in matters of direct taxes and sales tax; all cases involving foreign exchange.

Department IV - Indirect Taxes

Acting Chief: Dr Jan Hrnecir, governmental counselor.

Deputy: Position vacant.

Section 1

Chief: Position vacant.

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Acting Chief: Dr Jan Hrncir, governmental counselor.

Functions: General matters; norm, organizational, and supervisory duties; criminal matters connected with indirect taxes, customs, and duties.

Section 2

Chief: Dr Vit Hartl, senior financial counselor.

Functions: Tax on alcohol; tax on mineral oils; transportation tax on motor vehicles.

Section 3

Chief: Karel Jirousek, senior financial counselor.

Functions: Tax on synthetic edible fats; tax on yeast; tax on acetic acid; tax on baking powders and other former so-called small excise taxes such as taxes on beverages, meat, coal, and sources of electric heat.

Section 4

Chief: Position vacant.

Functions: Financial monopolies.

Department V - Fees

Chief: Dr Ferdinand Pisek, governmental counselor.

Deputy: Dr Vaclav Zeman, senior financial counselor.

Section 1

Chief: Dr Vaclav Zeman, senior financial counselor.

Functions: General administration of fees and tax stamps, including exchange of tax stamps; norm duties; supervision of auditing duties (inspection of account books and informational estimates); fees for official administrative acts; tax on securities transactions; stamps for playing cards; registration and circulation fees; deposit fees; enforcement of fees and granting of payment terms; additional fees for default and interest on late payments; writing off of fees as impossible to recover; applications for release from fees; violation fines imposed in the course of proceedings which are handled by Section V/1.

Section 2

Chief: Dr Jan Vobornik, senior financial counselor.

Functions: Supervision of legal and corporation fees, equivalent fees, and keeping accounts on said fees; reporting; fee records in cooperation with the appropriate sections.

Section 3

Chief: Karel Simerda, financial counselor.

Functions: Property and real estate inheritance taxes and taxes on property transfers between living persons; lump-sum fee for probate court

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proceedings and equivalent fees in conjunction with school taxes; violation fines imposed in the course of proceedings which are handled by this section.

Section 4

Chief: Dr Evzen Piskacek, financial counselor.

Functions: Fees on transfer of property between living persons, with the exception of property transfers connected with probate proceedings; gift tax on all transfers without payment between living persons; fees on marriage contracts; corporation contracts except for contracts of joint-stock companies; limited partnership corporations and limited liability joint-stock companies (which come under the jurisdiction of Section V/5) and dissolution of partnership contracts; book entry fees except for conversions and registrations based on a title in a form subject to fees based on scaled rates and handled by Section V/5; reduction and writing off of fees in cases of dissolution of contracts on property transfers between living persons; violation fines imposed in the course of proceedings handled by this section.

Section 5

Chief: Position vacant.

Functions: Court fees and fees on decisions by arbitration courts; permanent tax stamp fees; fees based on scaled rates (except for transactions handled by Section V/4); book entry fees on legal documents subject to fees based on scaled rates; conversion matters; tax relief for agricultural improvement enterprises and for communal loans; reduction and writing off of fees in cases of voiding of contracts or on the basis of new facts; corporation functions; bookmaker and pari-mutuel fees; corporation contract fees; limited liability company contract fees; fire protection fees; service contract fees; including building contracts and branch railroad operation contracts; one-fourth percent registration fee for listing the succession of encumbrances attached to real estate property in the public books; violation fines imposed in the course of proceedings handled by this section; tax on railroad transportation; lottery taxes.

Department VI - Customs

Chief: Dr Vaclav Broz, governmental counselor.

Deputy: Dr Frant. Novak, senior financial counselor, provincial inspector of the Customs Guard.

Section 1

Acting Chief: Dr Vaclav Broz, governmental counselor.

Functions: Organization, supervision, and general duties.

Section 2

Chief: Genek Kouba, senior financial counselor.

Functions: Customs; basic duties.

Section 3

Chief: Rudolf Spata, financial counselor.

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Functions: Personnel matters of the employees of customs offices, such as appointments, salaries, etc., which are under the Chief of Department I (Personnel).

Section 4

Chief: Dr Frant. Novak, senior financial counselor, provincial inspector of the Customs Guard.

Functions: Personnel matters of the employees of the Customs Guard, such as appointments, salaries, etc., which are under the Chief of Department I (Personnel).

Department VII - Surveying

Chief: Engr Behumil Vrtal, senior surveying counselor.

Section 1

Chief: Engr Bohuslav Vrtal, senior surveying counselor.

Functions: Administrative matters of all employees assigned to the land register surveying offices and to the archives for land register maps, and personnel matters such as appointments, salaries, etc., which are handled by the Chief of Department I (Personnel); hiring of new employees.

Section 2

Chief: Engr Frantisek Svoboda, surveying counselor.

Functions: Direction of land register functions and of the archives for land register maps.

Section 3

Chief: Engr Ant. Kovaricek, senior surveying counselor.

Functions: Keeping land register up to date.

Section 4

Chief: Engr Dalibor Hlavacek, senior surveying counselor.

Functions: Integration and classification of work; publication of land register, and surveying on application and at the expense of the requestor.

Section 5

Chief: Engr Bohumil Volfik, senior surveying commissar.

Functions: Authentication and integrated direction of all surveying work.

Department VIII - Pensions

Chief: Dr Jaroslav Masek, governmental counselor.

Deputy: Jaroslav Capek, governmental counselor.

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Section 1

Chief: Vaclav Hladik, senior financial counselor.

Functions: Retirement benefits and subsistence payments; payments on premature termination of contract; payment terms, payments abroad, accumulations, disciplinary and other affairs of retired persons and their survivors; transferring premium reserves and accumulated insurance payments of all former government employees (except for former employees of the Provincial Finance Administration of Bohemia) to their new insurance institutions; performing the same service for retired employees from all central offices, the Supreme Court, the state debt directorate and the directorate for the construction of waterways.

Section 2

Chief: Position vacant.

Functions: Same as Section 1, for retired employees of the Provincial National Committee, the Provincial Finance Directorate and the supply office.

Section 3

Chief: Position vacant.

Functions: Same as Section 1, for retired employees of the Post Office directorates, the postal savings banks, the Mining and Metallurgical Industry Directorate, the Real Estate Office, the State Lottery Directorate, the State Printing Office, the Press Office, and the Tobacco Monopoly.

Section 4

Chief: Position vacant.

Functions: Same as Section 1, for retired high school teachers and retired teachers of elementary schools.

Department IX

Chief: Engr Metodej Doruzka, governmental counselor.

Deputy: Engr Lev Valenta, financial counselor.

Section 1

Chief: Engr J. Kucera, senior financial counselor.

Functions: Inspection of large enterprises.

Section 2

Chief: Engr Jan Bursa, senior financial counselor.

Functions: Inspection of medium and small enterprises in the area of the revenue collection administration office for Prague I.

Section 3

Chief: Engr Frant. Hlavacek, senior financial counselor.

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Functions: Inspection of medium and small enterprises in the area of the revenue collection administration for Prague II.

Section 4

Chief: Engr Frant. Kotrch, senior technical counselor.

Functions: Inspection of medium and small enterprises in the areas of the revenue collection administration for Prague-Smichov.

Section 5

Chief: Engr Karel Kolar, senior technical counselor.

Functions: Inspection and appraisals for revenue purposes.

Branch Office in Usti nad Labem (IX/2/U)

Officer in Charge: Engr Alois Bechinsky, senior financial counselor.

Branch Office in Pardubice (IX/3-Pa)

Officer in Charge: Engr Kamil Koldinsky, senior financial counselor.

Branch Office in Plzen (IX/4-Pl)

Officer in Charge: Engr Bohdan Radnicky, financial counselor.

Branch Office in Tabor (IX/4-T)

Officer in Charge: Engr Otakar Skrivanek, financial counselor.

Economic Office

Chief: Position vacant.

Acting Chief: Jan Klika, administrative supervisor.

Office Administration

Chief: Otakar Job, administrative supervisor.

Deputy: Position vacant.

Central Receiving Office

Officer in Charge: Josef Sluka, administrative inspector.

General Dispatch Office

Officer in Charge: Otakar Job, administrative supervisor.

Dispatch Office of Presidium and Personnel Department

Officer in Charge: Marie Salakova, administrative supervisor.

Filing Office

Officer in Charge: Oldrich Kazda, senior clerical officer.

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Printing Office

Chief: Josef Bulis, accounting secretary.

Accounting Office

Chief: Antonin Geissler, senior accounting director.

First Deputy to the Chief: Josef Bradac, senior accounting director.

Second Deputy to the Chief: Jan Skoupy, senior accounting director.

Office of the Chief of the Accounting Office and Check Section

Chief: Rudolf Hieke, accounting director.

Functions: Central office of the Accounting Administration and organization of the accounting service; check section and office section for accounting.

Section 1a

Chief: Frant. Padr, accounting director.

Functions: Payment of salaries and daily wages; payments for health insurance, retirement insurance, accident insurance, and old-age insurance; connected detailed budgets and balance sheets; attachments against active employees of financial offices; refunds of income tax payments deducted from salaries of financial employees in active service; the same functions in connection with employees of administrative financial offices (Provincial Finance Directorate, Okres Finance Directorate, fees and duties offices, revenue collection offices, state finance attorney's office, revenue collection offices, provincial treasuries, land register offices, and land register map archives).

Section 1b

Officer in Charge: Alois Svab, accounting secretary.

Functions: Same duties as Section 1a, but for employees of technical financial control, employees of customs offices, revenue control, the Customs Guard, the Chemical-Technical Institute of the Finance Administration, and employees assigned to the supply service.

Section 2

Chief: Frantisek Pastor, accounting director.

Functions: Accounting, releasing of payments, budgets, and balance sheets of the following accounting branches: technical finance control, the customs offices, revenue control, Customs Guard, and state buildings administration; examination of lump-sum appropriations and heating bills of accounting branches and of the books of public buildings administrators; handling and payment of rewards, rent, per diems, travel allowances, and office lump-sum appropriations for all accounting branches of the Provincial Finance Directorate in Prague; inventories of the Customs Guard; settlement of bills from contractors and artisans; inventory of state buildings administered by the Provincial Finance Directorate in Prague.

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Section 3

Chief: Frant. Racek, accounting director.

Functions: Accounting, freeing of payments, budgets and balance sheets for the following accounting branches: the financial administration offices, the revenue collection offices, the provincial treasury, the land register, and the general treasury administration; examination of lump-sum appropriations and heating bills of these accounting branches; comprehensive reports on expected monthly fiscal income and expenditure; payments into endowments out of the surplus from revenue fines.

Section 4

Chief: Josef Pecan, accounting director.

Functions: Settlement of travel expenses, separation allowances, etc.; records of related payments.

Group Chief for Retirement Payments (Sections 5a, 5b, 5c, and 7)

Officer in Charge: Frant. Cernik, accounting director.

Section 5a

Chief: Zdenek Furs, accounting director.

Functions: Handling of retirement benefits (temporary and permanent pensions) of civilian state employees, district and obec physicians of the Province of Bohemia, and the constabulary of the entire Republic; payments on retirement and on death, necessary attachments, contributions to the medical fund, budgets; paying and receiving transfer sums and retirement contributions; refunds on income tax collected by withholding from above-mentioned recipients.

Section 5b

Chief: Jaroslav Brejcha, accounting director.

Functions: Handling of benefit payments to persons (pensions for widows and orphans; educational and gratis grants) who are survivors of employees mentioned in Section 5a; related attachments, medical fund contributions, detailed balance sheets, and budgets.

Section 5c

Officer in Charge: Ludvik Svoboda, accounting director.

Functions: Handling of retirement and support benefits to employees of state enterprises; related budgets, balances, refund statements, attachments, and medical fund contributions.

Section 6

Chief: Frant. Mesicky, accounting director.

Functions: Current-account accounting offices of the Provincial Finance Directorate in Prague and of the affiliated accounting offices (Provincial National Committee in Prague, Provincial Court in Prague, Social Benefits Office in Prague, Mining Directorate in Prague, National Security Corps

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Provincial Headquarters in Prague); releasing additional contributions and additional appropriations on the obec and okres level; related advance payments and attachments; deductions from active service and retirement payments; release of customs security deposits; payments of all other foreign exchange and current account deposits; accounting connected with the provincial fund, with the natural disaster relief fund (10 percent), with the assistance fund of the Province of Bohemia (12 percent), and with the chambers of commerce and small business in the Province of Bohemia; license fees from explosives; contributions from water cooperatives; part payments of additional obec contributions; general and special income taxes; health service contributions; surplus from revenue fines; handling the payment of these sums; keeping accounts on obec contributions to state old age benefit funds; monthly reports on surplus in revenue collection and customs offices and the provincial treasury; trustee duties; announcements; current account payments and allocations; fiscal dealings with appropriate state treasuries; current accounts balance sheets.

Section 7

Chief: Josef Hyrsal, accounting director.

Functions: Handling retirement and support benefit payments to teachers of elementary schools and their survivors; related budget and balance sheets; attachment of pensions; contributions to medical fund; retirement contributions of teachers, transfer sums (bonus reserves); refunds of income tax collected from teachers by withholding.

Section 8

Chief: Vilem Baier, accounting director.

Functions: Releasing and keeping accounts on payments, budgets, and balance sheets on accountable revenue fees and items such as tax stamps, legal fees, and fees for official administrative acts; accounts on all types of railway transportation taxes; payment of revenue refunds; school contributions to equivalent fees.

Section 9

Chief: Rudolf Radl, accounting director.

Functions: Financial deposits; records of payments made through the postal savings bank for which no purpose has been given; accounts of funds and property taken into custody in the course of tax proceedings for securing and enforcing taxes, fees, and duties; deposits in executions of judgments; examination of accounts for printed matter.

Section 10

Officer in Charge: Karel Novak, accounting director.

Functions: Status of financial employees; recommendations of detailed budgets on service salaries; central register of payments made through the postal savings bank.

Section 11

Chief: Jaroslav Bechyně, accounting director.

Functions: Direct taxes collected by withholding; statements based on annual closing of accounts, monthly reports, and recommendations for detailed budgets.

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Section 12

Chief: Karel Starek, accounting director.

Functions: Direct taxes, property duties, sales tax, and luxury tax; general duties relating to said taxes; supervision of tax payment books and tax accounts of revenue collection offices; balance sheets, monthly reports, and recommendations for detailed budgets.

Section 13

Chief: Otto Lupinek, accounting director.

Functions: Administrative accounting service for direct taxes, sales tax, and luxury tax; adjustment of overpayments, penalties for default, special reductions according to law of the direct taxation statute.

Section 14

Chief: Blahomir Slama, accounting director.

Functions: Contributions from state taxes from obecs, provinces, and funds according to law supplemented by government regulation; compensatory allocations to provinces and funds according to government regulation; additional allocations to funds and provinces according to government regulation; payment of refunds on direct taxes (except for income tax of fiscal employees in active service, collected by withholding) and sales and luxury tax; handling payments of compensatory interest from direct taxes and sales tax; legal and administrative expenses caused in the course of tax and fee enforcement; budgets and balance sheets.

Section 15

Officer in Charge: Josef Sramek, accounting director.

Functions: Keeping accounts on tax appeals; records of assessments, deductions from direct taxes, and sales tax and luxury tax; statistical reports on direct taxes.

Section 16

Officer in Charge: Arnost Rupprich.

Functions: Payments of state old age benefits according to law; related budgets and balance sheets.

Section 17

Chief: Ladislav Langhammer, accounting director.

Functions: Accounts, budgets, and balance sheets of accountable branches on indirect taxes, state financial monopolies, and customs; sales tax and consumer taxes collected from customs; liquidation of customs and consumer taxes collected according to former Reich regulations; provincial and obec surtax on beverages; keeping accounts on motor vehicle tax and tax on transportation by motor vehicles.

Section for Liquidating Accounts of the Central Accounting Office

Officer in Charge: Jan Klecker, senior accounting secretary.

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Functions: Compensation payments to public employees who under the occupation were assigned to work in other branches of private enterprise.

Financial Procurature in Prague

Functions as legal representative of the state, the okreses, and other property subdivisions.

Offices in Prague Under the Authority of the Provincial Finance Directorate in Prague

Provincial Treasury in Prague

Receiving, depositing, issuing, and safeguarding of state property; work for all branches of the state administration; sale and exchange of tax stamps; safekeeping and issuing of all deposits; handling and transfer of coupons.

Revenue Collection Administrations in Prague

Revenue Collection Offices

Revenue Collection Administrations in Bohemia

Area of the Provincial Finance Directorate at Prague

As, Benesov, Beroun, Blatna, Brandys nad Labem, Broumov, Caslav, Ceska Lipa, Ceske Budejovice, Cesky Brod, Cesky Krumlov, Decin nad Labem, Domazlice, Duchcov, Dvur Kralove nad Labem, Frydlant v Cechach, Havlickuv Brod, Horsovska Tyn, Horovice, Hradec Kralove, Humpolec, Cheb, Chomutov, Chotebor, Chrudim, Jablonec nad Nisou, Jachymov, Jicin, Jilemnice, Jindrichuv Hradec, Kadan, Kamenice nad Lipou, Kaplice, Karlovy Vary, Kladno, Klatovy, Kolin, Kralovice, Kralupy nad Vltavou, Kutna Hora, Lanskroun, Ledec nad Sazavou, Lidec, Litomerice, Litomysl, Louny, Marianske Lazne, Melnik, Milevsko, Mlada Boleslav, Mnichovo Hradiste, Most, Nachod, Nova Paka, Nove Mesto nad Metuji, Novy Bydlov, Pardubice, Pelhrimov, Pisek, Plana u Marianskych Lazni, Plzen, Podborany, Podbrady, Policka, Prague I, Prague II, Prague-Holesovice, Prague-Karlín, Prague-Zizkov, Prague-Kralovske Vinohrady, Prague-Vrsovice, Prague-Smichov, Prague-Dubenec, Prachatice, Prestice, Prazma, Rakovník, Rokycany, Roudnice nad Labem, Rumburk, Rychnov nad Kneznou, Ríčan, Sedlčany, Semily, Slany, Sokolov, Strakonice, Stribro, Susice, Sluknov, Tabor, Tachov, Teplice-Sanov, Trutnov, Trebon, Turnov, Tyn nad Vltavou, Usti nad Labem, Varnsdorf, Vrchlabi, Vysoke Myto, Zamberk, Zatec.

Surveying Office, Prague II

Archives of Land Register Maps, Prague III

Technical Finance Control Offices, Prague VIII, Prague XVI

Revenue Control Offices, Prague I, Prague II, Prague III, Prague-Karlín, Prague XII, Prague-Vrsovice, Prague-Zizkov, Prague-Nusle.

Fee Offices in Prague

Fee Office for Central Prague, Prague II

Fee Office for Outlying Sections of Prague, Prague I

Customs Office - Central Office in Prague

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Subordinate postal customs offices P1, P3, and P4 in Prague II, P2 (Post Office Prague 16, Customs) and railroad customs office for express freight at Masaryk Station, customs office at Bubny Station, Smichov Station, Zizkov Freight Station, public depot in Prague VII, harbor in Prague VII, slaughterhouses in Prague VII, and airport at Prague-Ruzyn.

Okres Finance Directorates in Prague, Prague I

Fee Office for Outlying Sections of Prague, Prague I

Fee Office for Central Prague, Prague II

Provincial Finance Directorate, in Brno

(Departments and offices located elsewhere are given with their appropriate address)

President

Position vacant.

Vice-President

Jaroslav Gregor, Doctor, presently officer in charge of the Provincial Finance Administration of Moravia and Silesia.

Presidium

Chief: Gustav Kasperek, governmental counselor.

Section 1 - Personnel

Officer in Charge: Dr Frantisek Kreidl, senior finance commissar.

Functions: Personnel and organization matters of the Provincial Finance Directorate, the Revenue Collection Administrations and the District Finance Directorates in the administrative area of the Provincial Finance Directorates at Brno, and the Fee Office in Brno.

Section 2 - Materiel

Officer in Charge: Dr Bohumir Kraus, senior finance commissar.

Functions: Materiel affairs of the Provincial Finance Directorate and the finance offices under its administrative authority; administration of real estate and property owned by state; confiscated property; administration of central library and central building of Provincial Finance Directorate.

Department I - Direct Taxes

Chief: Dr Petr Mach, senior financial counselor.

Functions: Supervisory duties at revenue collection administrations.

Section I/1

Officer in Charge: Dr Frantisek Hlouch, senior financial counselor.

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Functions: Appeals and non-functions dealing with direct taxes with the exception of the special income tax; real estate taxes, and property taxes from the area under the revenue collection administrations in Brno-urban I, Brno-urban II, Brno-urban III, Brno-rural, Olomouc, Prostějov, and Zlín.

Section I/2

Officer in Charge: Dr Karel Valicek, senior financial commissar.

Functions: Appeals functions dealing with direct taxes, with the exception of the special income tax; real estate taxes, and property tax from all revenue administration offices in the area under the administration of the Provincial Finance Directorate in Brno, except the revenue collection administrations mentioned in Section I/1.

Section I/3

Officer in Charge: Dr Karel Novotný, financial counselor.

Functions: Special income tax, tax on royalties, tax on profits, tax on dividends, special tax according to law.

Department II - Direct Taxes and Sales Tax

Chief: Dr Josef Horník, financial counselor.

Functions: Sales tax; price stabilization matters.

Section II/2

Officer in Charge: Emil Silvar, financial counselor.

Functions: All duties dealing with real estate taxes (lots and buildings), property tax, and property taxes according to law.

Department III - Indirect Taxes and State Financial Monopolies

Chief: Dr Eduard Spacek, senior financial counselor.

Section III/1

Officer in Charge: Dr Jaromír Matoušek, senior financial counselor.

Functions: Personnel matters of technical finance control and revenue control; materiel and organizational affairs if not under administration of Presidium.

Section III/2

Officer in Charge: Dr Josef Beránek, senior financial commissar.

Functions: Tax on sugar, yeast, acetic acid, mineral oils, beer, synthetic edible fats, ignition instruments, electric heaters, meat, wines, fruit juices, cigarette paper, sparkling wines, and monopoly tax on alcohol.

Section III/3

Officer in Charge: Dr Vladimír Krumel, senior financial counselor.

Functions: Monopolies, royalties, lotteries, tobacco, salt, synthetic sweetening agents, explosives, and postal and lottery royalties.

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Department IV - Revenue Collection Offices

Chief: Dr Josef Richter, governmental counselor.

Section IV/1

Officer in Charge: Dr Alois Belehradek, senior financial counselor.

Functions: Personnel matters of revenue collection offices and the Provincial Treasury, including reimbursement on official expenses; examinations for revenue and treasury employees and revenue enforcement officials.

Section IV/2

Officer in Charge: Dr Jaroslav Janicek, financial counselor.

Functions: Organization, accounting, and fiscal duties of revenue collection offices and the Provincial Treasury; materiel matters of said offices if not reserved for the Presidium; compensatory contributions to autonomous organizations and matters of church contributions; supervision of revenue collection offices; matters of orphans' funds and court deposits; cash refunds of overpayments on direct taxes, taxes collected by withholding, and property duties; general treasury administration; organization and enforcement of direct taxes, sales tax, and property duties; norm functions and settlement of individual cases in these matters; matters of additional payments for default, fees for overdue payments, and credits; special tax reductions and terms for payment of taxes and duties.

Department V - Fees

Chief: Dr Alois Simicek, financial counselor.

Section V/1

Officer in Charge: Dr Jan Cejpek, governmental counselor.

Functions: All fees, particularly appeals; granting of terms and installment payments; matters of additional fees; crediting of fees; exemptions; enforcement and legal aid in the area of the Okres Finance Directorates in Brno and Jihlava and the Fee Office in Brno; fees for official administrative acts for same area; fee equivalent for the area of the Fee Office in Brno and the Okres Finance Directorates at Brno, Jihlava, Olomouc, and Uherske Hradiste.

Section V/2

Officer in Charge: Dr Otakar Rezek, senior financial counselor.

Functions: Same agenda as Section V/1 for areas of Okres Finance Directorates in Olomouc and Uherske Hradiste; corporation fees, taxes on transportation, and tax on trading in securities for the area of the Fee Office in Brno and the Okres Finance Directorates in Brno, Jihlava, Olomouc, and Uherske Hradiste.

Section V/3

Officer in Charge: Dr Alois Simicek, financial counselor.

Functions: Fee examination; supervisory organization, and reporting service for the entire area of the Provincial Finance Directorate in Brno.

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Department VI - Customs and Customs Guard, District Customs Administration

Chief: Position vacant.

Officer in Charge (Temporarily): Dr Boh. Brodsky, financial counselor.

Section VI/1

Officer in Charge: Dr Boh. Brodsky, financial counselor.

Functions: Customs matters; personnel, organization, and materiel matters and cooperation in matters of buildings for customs offices if not administered by the Presidium; supervision of customs offices and printed matter for the customs service.

Section VI/2

Officer in Charge: Milos Lizal, financial counselor and provincial inspector of the Customs Guard.

Functions: Organization, personnel, and materiel matters of the Customs Guard and cooperation in matters of Customs Guard buildings if not administered by the Presidium; supervisory service, training courses for the Customs Guard, printed matter for the service, and supervision of training center for service dogs.

Department VII - Criminal Matters

Chief: Dr Jan Kalda, financial counselor

Section VII/1

Officer in Charge: Dr Theod. Machacek, senior financial commissar.

Functions: Criminal matters in income criminal law.

Section VII/2

Officer in Charge: Dr Vaclav Kratochvil, financial counselor.

Functions: Criminal matters according to the law about direct taxes and the sales tax; education of the Customs Guard and revenue control offices in criminal matters; custody of enemy property.

Section VII/3

Officer in Charge: Leop. Svoboda, revenue director.

Functions: Investigation of serious revenue crimes, prosecution of tax delinquents, securing of withheld taxes, revenue fines, etc.; delegated functions and services.

Department VIII - Pensions

Chief: Dr Jan Donutil, senior financial counselor.

Section VIII/1

Officer in Charge: At present the chief of the Department.

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Functions: Retirement and support benefits to employees and their survivors including the SNB, post offices, and postal savings banks, and excluding university, high school, and specialized professors, employees of the Provincial Finance Directorate at Brno and of the Supreme and higher court; pension matters of churches receiving state contributions.

Section VIII/2

Officer in Charge: Jan Bartos, senior financial counselor.

Functions: Retirement and support payments to employees (and their beneficiaries) of state forests, state farms, lotteries, and to teachers of elementary schools, high school professors, and other professors.

Department IX - Land Register

Chief: Engr Frantisek Falta, governmental counselor.

Section IX/1

Officer in Charge: Engr Viktor Syrovatka, surveying counselor.

Functions: Land register, organization and administration of the service of surveying offices and the archives of land register maps, supply of service machinery, etc.; personnel matters of employees of the land register.

Section IX/2

Officer in Charge: Engr Frant. Sommer, surveying counselor.

Functions: Keeping the land register up to date; inspection of planning bases; supervision of new surveying operations; authentications and estimates; authentication of consolidation work.

Section IX/3

Officer in Charge: Engr Valentin Schiebel, surveying counselor.

Functions: Personnel matters.

Department X - Inspection

Chief: Engr Metod Kosina, senior financial counselor.

Section 1

Officer in Charge: Engr A. Cejka, senior financial counselor.

Functions: Tax inspection of large enterprises, including national enterprises, the income profit of which is taxed by one of the revenue collection administrations in the area under the authority of the Provincial Finance Directorate in Brno.

Section 2

Chief: Dr Ladislav Vasicek, senior financial commissar.

Functions: Tax inspection of medium and small enterprises the profit of which is taxed in the area of the revenue collection administration of Brno-urban II; supervision of inspection service at the branch office of the inspection department in Uherske Hradiste.

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Section 3

Officer in Charge: Engr Frant. Prihonsky, senior financial counselor.

Functions: Tax inspection of medium and small fee payers, the profit of which is taxed in the area of the revenue collection administration of Jihlava; supervision of inspection service at the branch office of the inspection department in Olomouc.

Section 4

Officer in Charge: Engr O. Bartos, financial counselor.

Functions: Inspection and estimating service in matters of fees and duties in the area of the Provincial Finance Directorate in Brno and the branch office in Opava.

Accounting Offices

Chief: J. Hybner, senior accounting director.

Financial Procurature in Brno

Acting as legal representative of state, provinces, okreses and others according to law and government regulation.

Chief of Office: Dr Frantisek Korec, financial procurator.

Legal Section I

Chief: Dr Leopold Pidtner, senior counselor of the Financial Procurature.

Functions: National Restoration Fund; postal matters; matters of voluntary and involuntary bankruptcy.

Legal Section II

Chief: Dr Frantisek Olma, senior counselor of the Financial Procurature.

Functions: Health; state forests and farms; National Land Fund; public property, such as rivers and mines.

Legal Section III

Chief: Dr Josef Dostal, senior counselor of the Financial Procurature.

Functions: Public buildings, church matters; transportations; administration of justice; confiscated German financial institutions; social administration; etc.

Legal Section IV

Chief: Dr Jan Kral, governmental counselor.

Functions: Public property, such as roads, schools, land, state printing and publishing office, central office of German labor centers.

Legal Section V

Chief: Dr Theodor Uhde, senior counselor of the Financial Procurature.

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Functions: National Restoration Fund.

Legal Section VI

Chief: Dr Jan Karlik, senior counselor of the Financial Procurement.

Functions: Military and National Security Corps matters; National Restoration Fund.

Provincial Treasury in Brno

Chief: Peregrin Kloc, treasury director.

Controller: Rudolf Klinek, senior treasury secretary.

Functions: In the area of authority for Moravia and Silesia, with the exception of the area of the branch office of the Provincial Finance Directorate in Opava: receiving, storing, and care for safe and correct depositing of cash and other valuables owned by the state or held in trust by the state, such as deposits, funds, foundations; depot office for meat tax stamps; depot for state-controlled securities; distribution of tax stamp material (stamps, blank checks) to sales persons of the Brno and Brno-rural areas.

Economic Office of the Provincial Finance Directorate

Chief: Ladislav Rosecky, senior administrative controller.

Tax Collection Administrations in BrnoBrno-Urban I

Chief: Dr Aug. Vanek, governmental counselor.

Brno-Urban II

Chief: Dr Antonin Kodytek, senior financial counselor.

Brno-Urban III

Chief: Karel Doubek, senior financial counselor.

Brno-Rural

Chief: Dr Jan Bednarik, financial counselor.

Criminal Section of the Tax Collection Administration in Brno-Urban I

Officer in Charge: Dr Zdenek Ostry, senior finance commissar.

Special profit tax section of the tax collection administration office in Brno-Urban II

Officer in Charge: Dr Stanislav Netopil, financial counselor.

Okres Finance Directorate in Brno

Chief: Dr Josef Pet, governmental counselor.

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Tax Collection Administrations in MoraviaArea of the Provincial Finance Directorate in Brno

Boskovice, Brno-Urban I, Brno-Urban II, Brno-Urban III, Brno-Rural, Dacice, Hodonin, Holesov, Hranice, Hustopece, Jihlava, Kromeriz, Kyjov, Litovel, Mikulov, Moravska Trebova, Moravsko Budejovice, Moravsky Krumlov, Nove Mesto na Morave, Olomouc, Prostějov, Prerov, Rymarov, Sternberk, Sumperk, Tisnov, Trebic, Uherske Hradiste, Uhersky Brod, Valasske Mezirici, Velke Mezirici, Vsetin, Vyskov, Zabreh, Zlin, Znojmo.

Area of the Provincial Finance Directorate, branch office in Opava

Bilovec, Bruntal, Cesky Tesin, Frydek, Frystat, Hlucin, Jesenik, Krnov, Novy Jicin, Opava, Ostrava.

Fee Office in Brno

Chief: Frantisek Paulicek, governmental counselor.

Archives of Land Register Maps

Chief: Engr Arnost Fuchs, senior surveying counselor.

Revenue Collection Offices

Brno-Urban I - (central office for all revenue collection offices)

Brno-Urban II

Brno-Urban III

Brno-Rural

Land Register Surveying OfficeRevenue Control Offices

Brno-Urban I

Brno-Urban II

Brno-Urban III

Brno-Rural

Customs Office in BrnoRevenue Collection Administration in Ostrava

Chief: Josef Eruby, governmental counselor.

Functions: Besides the general section, the tax collection administration includes a criminal section and a special profit tax section. Both these sections are located in Ostrava I. The branch office of the inspection department of the Provincial Finance Directorate of Opava is located in Ostrava I.

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Financial Procurature, in Bratislava

See Finance Commission, above.

State Treasury for Slovakia, in Bratislava

See Finance Commission, above.

Tax Collection Administrations, in Bratislava

See Finance Commission, above.

Tax Collection Administrations, in Slovakia

Area of the Finance Commission in Bratislava.

Banska Bystrica, Banska Stiavnica, Bardejov, Bratislava-Urban, Bratislava-Vicinity, Bytea, Dolny Kubin, Galanta, Humenne, Kezmarok, Komarno, Kosice, Kralovsky Chlumec, Krupina, Levice, Liptovsky Sv. Mikulas, Lucenec, Michalovce, Nitra, Nove Mesto nad Vahom, Nove Zamky, Parkan, Piestany, Presov, Prievidza, Revuca, Rimavska Sobota, Secovce, Skalica, Spisska Nova Ves, Topolcany, Trencin, Trnava, Turciansky Sv. Martin, Zlate Moravce, Zvolen, Zilina.

Organization of Financial Institutions

According to existing law, the supreme financial institution in Bohemia and Moravia is the Central Association of Financial Institutions, which unites all financial institutions in the Czech Provinces regardless of their legal status. Insofar as a government regulation establishing the Central Association of Financial Institutions was issued during the occupation, the jurisdiction of the Central Association of Financial Institutions does not include Slovakia.

As projected by the Two-Year Plan of reconstruction, there will be established a Finance Council for the entire country as supreme institution of all Czechoslovak finance, with increased authority and autonomy. Simultaneously with the establishment of the Finance Council there will be a number of reorganization measures in the individual finance branches.

Central Association of Financial Institutions, in Prague

Agents of URO (the Central Trade Union Council)

Jaroslav Petr, senior director of the Legiobanka.

Karel Volbracht, governor of the Postal Savings Bank.

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Officers in Charge

Dr Jaroslav Lepar, deputy general secretary

Dr Karel Webr, director.

A. Economic Group I - Private Banking InstitutionsURO Agent

Karel Volbracht, governor of the Postal Savings Bank.

Secretary: Dr Jiri Suchanek.

Expert Group I/1 - Joint-Stock Banks

URO Agent: Karel Volbracht, governor of the Postal Savings Bank.

Secretary: Dr Jiri Suchanek.

Expert Group I/2 - Bankers

URO Agent: Karel Volbracht, governor of the Postal Savings Bank.

Secretary: Dr Jiri Suchanek.

Expert Group I/3 - Brokers

URO Agent: Karel Volbracht, governor of the Postal Savings Bank.

Secretary: Dr Jiri Suchanek.

B. Economic Group II - Financial Institutions With Public Functions

Chief: Position vacant.

Secretary: Dr J. Stulec

Expert Group II/1 - Provincial Banks and Financial Institutions With Special Functions

Chairman: Position vacant.

Secretary: Dr J. Stulec.

Expert Group II/2 - Savings Banks

Chairman of National Administration: Stanislav Plocek, senior director.

Secretary: Oldrich Olejnik, senior director.

Expert Group II/3 - Okres Banking Institutions

Chairman of National Administration: Dr Josef Macek.

Secretary: Fr. Doubrava, senior director.

C. Economic Group III - Credit Associations

Chairman: Position vacant.

Secretary: Position vacant.

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Expert Group III/1 - General Banking Institutions

Chairman: Position vacant.

Secretary: Dr Frantisek Rados.

Expert Group III/2 - Rural Cooperative Banking Institutions

Chairman: Position vacant.

Secretary: Dr Josef Prazak.

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